

Exhibit 3

Royal Consumer Product llc - Summary of Claims

Type	Amount
Consignment inventory	42,604.26
Accounts receivable- pre-petition (10-15-2018)	27,299.51
Accounts receivable- post-petition	16,308.29
Total	<u><u>86,212.06</u></u>

Item	Kmart #	Inventory 4-1-2019 - vendor 698756 - Royal Consumer Products llc	Price	Ending Store SLBL lnvtry Units (EA)	DC lnvtry Units (EA)	Ending Store SLBL + DC lnvtry Units (EA)	\$ Amount
27141	6891425	Eco Brites Yellow 1 Ply	3.00	2.00	-	2.00	6.00
24312T	4811743	Poster Board Lavendar 1/Pack,	0.32	49.00	-	49.00	15.68
23303T	4811971	Fl Orange Poster Board 22 x 28	0.37	70.00	-	70.00	25.90
27835	8882821	Eco Brites Project Board 2	3.00	9.00	-	9.00	27.00
27144	6891392	Eco Brites Black 1 Ply Project	3.00	12.00	-	12.00	36.00
24320T	4811315	2 Cool Red/Green Poster Board 22 x 28	0.35	110.00	-	110.00	38.50
24321T	4811109	Poster Board 2 Cool Colors	0.35	112.00	-	112.00	39.20
24328T	4811138	Poster Board 2 Cool Colors	0.35	121.00	-	121.00	42.35
23303W	4811971	Poster Board Fl. Neon Orange	0.37	116.00	-	116.00	42.92
27140	6891426	Eco Brites Red 1 Ply Project	3.00	15.00	-	15.00	45.00
27135	5843503	Eco Brites Project Board 2	4.00	15.00	-	15.00	60.00
26790	5843504	Two Cool Project Board White/	3.75	19.00	-	19.00	71.25
24321	4811109	Black/Orange 2 Cool Poster B.	0.35	375.00	75.00	450.00	157.50
27213	5843505	White Tri Fold Presentation	8.65	22.00	-	22.00	190.30
27145	6891393	Eco Brites White 1 Ply Project	3.00	127.00	-	127.00	381.00
23499	4805093	Poster Board Sign Kit 12 +	2.53	213.00	-	213.00	538.89
26896	4804891	Eco Foam Board 2 Cool Colors	2.04	402.00	-	402.00	820.08
24301	4840271	White Poster Board	0.14	5,918.00	-	5,918.00	828.52
27072	4805076	Eco Brites Project Board,	1.10	792.00	-	792.00	871.20
21055	4805078	Bond Roll, White 1/Pack	1.76	538.00	-	538.00	946.88
24324	6265837	S-Poster Board White 8/Pack,	0.98	1,160.00	-	1,160.00	1,136.80
23304W	4811853	Poster Board Fl. Neon Green	0.37	3,268.00	-	3,268.00	1,209.16
27839	9012495	Eco Project Board 2 Cool	1.96	648.00	-	648.00	1,270.08
23302W	4840191	Poster Board Fl. Neon Canary	0.37	3,469.00	-	3,469.00	1,283.53
26976	4804964	Vanishing Grid 11X14 Foamboard	1.28	1,019.00	-	1,019.00	1,304.32
23305W	4840202	Poster Board Fl. Neon Pink	0.37	3,875.00	-	3,875.00	1,433.75
27104R	4811658	Poster Board Eco Prem. White	0.38	5,052.00	-	5,052.00	1,919.76
26825	4787729	Eco Foam Board, Black 1/Pack,	2.00	1,065.00	-	1,065.00	2,130.00
23502	4809043	Poster Board Grid Board	0.77	2,739.00	72.00	2,811.00	2,164.47
26881	4799459	Eco Foam Board Tri-Fold	2.41	916.00	-	916.00	2,207.56
27416	6257824	Two Cool Poster Board Primary	1.50	1,557.00	-	1,557.00	2,335.50
72700	4809041	L-Grid Poster Board Bilingual,	1.35	1,738.00	-	1,738.00	2,346.30
27417	6258087	Two Cool Poster Board	1.50	1,611.00	-	1,611.00	2,416.50
26824	4889164	Eco Foam Board, White 1/Pack,	1.40	1,710.00	20.00	1,730.00	2,422.00
23500	4811031	S-Poster Board Fl. Neon	0.90	2,784.00	48.00	2,832.00	2,548.80
23408	7389260	Poster Board White,	2.21	1,125.00	100.00	1,225.00	2,707.25
27383B	6274857	Poster Board Shapes, Two Cool	1.15	2,595.00	-	2,595.00	2,984.25
46326B	8818034	E-Z Print Sign Board, Two Cool	1.74	2,069.00	-	2,069.00	3,600.06

42,604.26

Accounts Receivable 4-1-2019 - vendor 698756 - Royal Consumer Products llc

	Invoice date	due date		Amount
Pre Petion				
D31143	9/3/2018	9/3/2018	penalty	23.32
D31142	9/3/2018	9/3/2018	penalty	24.44
D29760	3/26/2018	3/26/2018	penalty	28.55
D30108	5/30/2018	5/30/2018	penalty	150.00
D30109	5/30/2018	5/30/2018	penalty	150.00
1673892	8/11/2018	9/10/2018	INV	732.77
1676129	9/15/2018	10/15/2018	INV	2,660.64
1675668	9/8/2018	10/8/2018	INV	2,672.09
1674099	8/18/2018	9/17/2018	INV	2,757.86
1676694	9/22/2018	10/22/2018	INV	2,828.30
1674515	8/25/2018	9/24/2018	INV	2,905.73
1676996	9/29/2018	10/29/2018	INV	2,973.75
1675114	9/1/2018	10/1/2018	INV	2,982.40
1677804	10/6/2018	11/5/2018	INV	3,071.01
1678060	10/13/2018	11/12/2018	INV	3,338.65
Total pre-petition				27,299.51
Post-Petition				
D32020	1/24/2019	1/24/2019	penalty	6.28
D32082	2/4/2019	2/4/2019	penalty	14.13
D32137	2/7/2019	2/7/2019	penalty	4.28
D32206	2/15/2019	2/15/2019	penalty	100.64
D32271	3/7/2019	3/7/2019	penalty	16.10
D32282	3/7/2019	3/7/2019	penalty	103.42
D32438	3/28/2019	3/28/2019	penalty	6.66
D32412	3/28/2019	3/28/2019	penalty	25.50
1679278	10/20/2018	11/19/2018	INV	584.57
1682958	12/15/2018	1/14/2019	INV	24.00
1683372	12/22/2018	1/21/2019	INV	1.70
1685836	1/26/2019	2/25/2019	INV	752.81
1686807	2/2/2019	3/4/2019	INV	2,070.96
1686983	2/9/2019	3/11/2019	INV	2,148.34
1688163	2/23/2019	3/25/2019	INV	874.73
1689007	3/2/2019	4/1/2019	INV	3,177.17
1689681	3/9/2019	4/8/2019	INV	2,886.84
1689960	3/16/2019	4/15/2019	INV	2,282.42
1690751	3/23/2019	4/22/2019	INV	1,227.74
Total post-petition				16,308.29
				43,607.80